

Sales and Use Taxes

TABLE 19 – STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 1999-00

Type of business	Taxable transactions ^a			Number of permits on June 30, 2000 ^b
	Amount (In thousands)	Percent of total	Percent change from year to year	
1	2	3	4	5
Retail Stores				
Women's apparel	\$3,572,798	.85%	6.9%	9,607
Men's apparel	1,338,826	.32	-29.2	3,520
Family apparel	5,120,636	1.22	22.3	11,997
Shoes	2,053,206	.49	5.3	4,522
Apparel stores group	12,085,466	2.88	6.3	29,646
General merchandise stores	38,885,446	9.25	8.9	7,853
Drug stores ^c	5,196,601	1.24	2.0	4,353
General merchandise group	44,082,047	10.49	8.1	12,206
Gifts, art goods, and novelties	1,749,707	.42	11.9	10,701
Sporting goods	3,203,614	.76	8.8	6,207
Florists	957,983	.23	9.5	5,161
Photographic equipment and supplies	484,321	.12	-28.3	965
Musical instruments	1,745,052	.42	5.6	3,107
Stationery and books	4,056,118	.96	5.6	8,481
Jewelry	2,045,824	.49	20.9	8,016
Office, store, and school supplies	15,121,727	3.60	21.6	15,096
Other specialties	14,297,784	3.40	16.8	95,431
Specialty stores group	43,662,130	10.39	15.1	153,165
Food stores selling all types of liquor ^c	12,027,765	2.86	6.5	5,586
All other food stores ^c	5,889,807	1.40	12.1	18,713
Food stores group	17,917,572	4.26	8.3	24,299
Eating places: no alcoholic beverages	14,925,854	3.55	8.2	44,514
Eating places: beer and wine	8,613,280	2.05	8.6	19,242
Eating and drinking: all types of liquor	10,417,857	2.48	10.7	10,842
Eating and drinking group	33,956,991	8.08	9.1	74,598
Household and home furnishings	8,596,941	2.05	20.4	21,870
Household appliance dealers	4,236,938	1.01	5.5	3,637
Household group	12,833,879	3.05	15.0	25,507
Lumber and building materials	14,974,973	3.56	14.4	3,807
Hardware stores	2,736,942	.65	14.9	2,158
Plumbing and electrical supplies	2,663,067	.63	18.2	1,773
Paint, glass, and wallpaper	957,588	.23	5.0	1,582
Building material group	21,332,570	5.07	14.5	9,320
New motor vehicle dealers	43,683,277	10.39	19.4	2,516
Used motor vehicle dealers	5,157,292	1.23	21.1	7,443
Automotive supplies and parts	4,624,866	1.10	5.0	12,292
Service stations	22,524,832	5.36	23.1	9,106
Automotive group	75,990,267	18.08	19.6	31,357
Packaged liquor stores	2,022,664	.48	8.5	4,845
Second-hand merchandise	522,514	.12	9.3	6,825
Farm implement dealers	2,328,726	.55	0.7	1,208
Farm and garden supply stores	2,038,786	.49	2.7	3,601
Fuel and ice dealers	450,641	.11	10.4	738
Mobile homes, trailers, and campers	928,209	.22	10.3	812
Boat, motorcycle, and plane dealers	2,054,494	.49	27.5	2,287
All other retail stores group	10,346,034	2.46	8.9	20,316
Retail Stores Totals	\$272,206,956	64.76%	13.1%	380,414
Business and Personal Services	21,289,068	5.06	9.3	102,626
All Other Outlets	126,855,611	30.18	12.4	475,877
Totals All Outlets	\$420,351,635	100.00%	12.7%	958,917
HISTORICAL DATA				
Comparable data for all outlets				
1998-99	\$372,994,015	—	6.5%	961,630
1997-98	350,171,458	—	6.5	954,088
1996-97	328,788,206	—	5.3	965,223
1995-96	312,163,941	—	6.5	974,756

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 13, 1999, through August 11, 2000.

b. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

c. Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.